

## Message Text

LIMITED OFFICIAL USE

PAGE 01 MASERU 01654 010925Z  
ACTION L-03

INFO OCT-01 AF-10 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00  
TRSE-00 OMB-01 COME-00 DODE-00 DOTE-00 FMC-01  
CG-00 DLOS-09 OES-09 FAA-00 CAB-02 /054 W  
-----030621 011456Z /44

R 010915Z AUG 78  
FM AMEMBASSY MASERU  
TO SECSTATE WASHDC 9038

LIMITED OFFICIAL USE MASERU 1654

E.O. 11652: N/A  
TAGS: ETRN, LT  
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803,

1. AT THIS TIME GOL PLACES NO TAXES ON INSTRUMENTS OF FOREIGN  
COMMERCE OF FOREIGN FLAG CARRIERS. LESOTHO IS A MEMBER OF  
THE SOUTH AFRICAN CUSTOMS UNION AND VARIOUS TAXES ARE ASSESSED  
AT PORT OF ENTRY, WHICH IS SOUTH AFRICA.

2. THERE ARE NO PROVISIONS FOR IMPOSING RETALIATORY TAXES IN  
EVENT HOST COUNTRY FLAG-CARRIERS ARE TAXED BY FOREIGN FLAG  
STATE OR ITS SUBDIVISION. LESOTHO HAS NO SHIPPING OR RAIL LINES  
AND THE FLAG-CARRIER AIRLINE DOES NOT FLY OUTSIDE OF LESOTHO.  
STOKES

LIMITED OFFICIAL USE

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** INSTRUMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 01 aug 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 20 Mar 2014  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978MASERU01654  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780314-0885  
**Format:** TEL  
**From:** MASERU  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t197808113/aaaadqno.tel  
**Line Count:** 41  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 332b6b59-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION L  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 191803  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 25 apr 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1579381  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE  
**TAGS:** ETRN, LT  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odbc://SAS/SAS.dbo.SAS\_Docs/332b6b59-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014